IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 9TH OCTOBER 2007 / 17TH ASWINA 1929

WP(C).No. 29938 of 2007(L)

PETITIONER:

M/S. PRAGA MARINE (P) LTD.,
INDUSTRIAL DEVELOPMENT AREA, AROOR - 688 534,
ALAPPUZHA DISTRICT, REPRESENTED BY
ITS MANAGER, T.S.SARANLAL.

BY ADV. SRI.V.P.SUKUMAR
SRI.V.DEVANANDA NARASIMHAM

RESPONDENTS:

1. **THE COMMERCIAL TAX OFFICER,**
   COMMERCIAL TAXES, KUTHIATHOD.

2. **THE DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, KOLLAM.

3. **THE TAHSILDAR,**
   TALUK OFFICE, CHERTHALA.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

tss

ANTONY DOMINIC,J.

W.P (C) No. 29938 of 2007

Dated this the 9th October, 2007

J U D G M E N T

Aggrieved by Exhibits P1 and P2 assessment orders under the KGST Act for the period 2002-03, petitioner has filed Exhibits P3 and P4 appeals along with Exhibits P5 and P6 stay petitions. While appeals and stay petitions are pending revenue recovery has been initiated by Exhibits P7 to P10 and hence this writ petition.

2. I heard the Learned Government Pleader also in this matter.

3. Now that the appeals and stay petitions are pending before the 2nd respondent revenue recovery action is premature. Therefore, I dispose of this writ petition directing that the 2nd respondent shall consider and pass orders on Exhibits P5 and P6 stay petitions, as expeditiously as possible, at any rate, within three weeks from the date of receipt of a copy of this judgment. In the meanwhile, further proceedings pursuant to Exhibits P7 to P10 shall be kept in abeyance.

Petitioner shall produce a copy of this judgment before the 2nd respondent, for compliance.

(ANTONY DOMINIC, JUDGE)

ma

K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007